SEC. 4. And be it enacted, That it shall be the duty of the To return executor or administrator of such deceased executor or admi-to orphane court a list nistrator, to return upon oath, to the orphans court, on or before of notes, the day named in the order aforesaid, a list of the notes, bonds, accounts, and money aforesaid, as far as he can ascertain the same.

SEC. 5. And be it enacted, That the bonds, notes or accounts, Such that may be delivered to him as aforesaid, when collected, and to be assets the money paid over to him as aforesaid, shall be assets in his and to be accounted hands to be accounted for by him as such.

SEC. 6. And be it enacted, That if the executor or executors, Upon administrator or administrators, of the deceased executor or administrator, shall return the list of notes, bonds, accounts and to retain money, herein before directed, in the manner herein directed, out of the such executor or executors, administrator or administrators, shall same, &c. be allowed to retain out of the money, notes, bonds or accounts, such commission as the court in their discretion may think proper to allow, not exceeding ten per cent. on the principal inventory, to be accounted for by such executor or executors, administrator or administrators, in the settlement of the estates of their respective testator or intestate; and if the said executor or executors, administrator or administrators, shall neglect or refuse to return such list, no deduction shall be made on account of such commission from the damages to be recovered as aforesaid by the administrator de bonis non; and the executor or executors, administrator or administrators, so neglecting or refusing,

shall be bound nevertheless to account for the commission so lost by his, her or their default, in the settlement of the estate of his, her, or their testator or intestate, as the case may be, and his, her, or their bond, shall be liable to be sued therefor.

SEC. 7. And be it enacted, That every executor and adminis- Executor. trator heretofore appointed, may in his, her, or their discretion, within one within one year after the passage of this act, and every executor year return and administrator hereafter appointed may, within one year after a list of the the date of his, her, or their letters, return to the orphans court &c. a list of the debts due from his, her, or their testator or intestate, which may be made known to him, her or them, stating the principal and the time at which interest is to commence on each respective debt, to which list of debts shall be annexed the oath or affirmation of the executor or administrator, that the same is a correct list of the debts due from his, her, or their testator or intestate, so far as the said debts have come to his, her, or their knowledge, and every six months thereafter, until the estate may be finally settled, a similar return may be made of such debts as shall come to the knowledge of the executor or administrator within that period, which returns or lists of debts shall be recorded by the register of will, and a copy thereof, certified